



External Quality Control Review

of the
King County Auditor's Office
Metropolitan King County Council
King County, Washington

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

For the period January 1, 2011 through December
31, 2013



Association of Local Government Auditors

February 27, 2014

Kymber Waltmunson, King County Auditor
King County Auditor's Office
Metropolitan King County Council
KCC-CC-1033
516 Third Avenue, Room W1033
Seattle WA, 98104

Dear Ms. Waltmunson:

We have completed a peer review of the King County Auditor's Office for the period January 1, 2011 through December 31, 2013. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the King County Auditor's Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for performance audits during the period January 1, 2011 through December 31, 2013.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Kristine Adams-Wannberg
City of Portland, OR

Eileen Donahue
City of Glendale, CA

Jazmin LeBlanc
City of San Jose, CA



Association of Local Government Auditors

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Kymber Waltnunson, King County Auditor
King County Auditor's Office
Metropolitan King County Council
KCC-CC-1033
516 Third Avenue, Room W1033
Seattle WA, 98104

Dear Ms. Waltnunson,

We have completed a peer review of the King County Auditor's Office for the period January 1, 2011, through December 31, 2013 and issued our report thereon dated February 27, 2014. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- Qualified and professional staff
- Development of high impact, quality audit reports
- Innovative project management strategies that promote timely work and active supervision

We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 2.12 states that when performing nonaudit services for an entity for which the audit organization performs a GAGAS audit, audit organizations should communicate with requestors and those charged with governance to clarify that the work performed does not constitute an audit conducted under GAGAS. In our review we found this distinction was not made in communications regarding nonaudit services.

We recommend that future communications to requestors and those charged with governance regarding nonaudit services make this distinction clear.

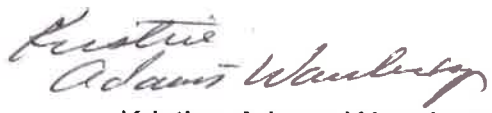
- Standard 6.69 states that auditors should perform and document an overall assessment of the collective evidence used to support findings and conclusions including the results of any specific assessments regarding validity and reliability. While we found specific assessments during our engagement reviews, the presence

of a documented, overall assessment was not consistently present from audit to audit.

We recommend a consistent format for each engagement to document an overall assessment of the collective evidence used to support findings and conclusions, including the results of any specific assessments regarding validity and reliability.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,



Kristine Adams-Wannberg
City of Portland, OR



Eileen Donahue
City of Glendale, CA



Jazmin LeBlanc
City of San Jose, CA